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# NASA Policy Directive

**COMPLIANCE IS MANDATORY**

**NPD 9070.2**

Effective Date: November 05,  
2008

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2013

[Printable Format \(PDF\)](#)

Request Notification of Change

(NASA Only)

## **Subject: Government Charge Cards**

**Responsible Office: Office of Internal Controls and Management Systems**

### **1. POLICY**

a. This NASA Policy Directive (NPD) establishes internal control over the management, use, and continuous evaluation of Government charge cards, which includes travel, purchase, fleet, and air charge cards. NASA charge cards shall be used only for the payment of authorized goods and services in support of Agency missions, operations, financial management, and institutional activities. Effective and efficient controls over NASA's charge card program shall ensure the following:

- (1) Coordination of charge card management among key management officials.
- (2) Training on the management and use of charge cards prior to issuance.
- (3) Issuance and termination of cards and accounts in accordance with standard procedures.
- (4) Mitigation of the risk of fraud, mismanagement, misuse, and delinquency.
- (5) Reduction of costs and time for purchase and payment of goods and services.
- (6) Use of charge card data to monitor policy compliance and regularly evaluate the accuracy of data and cost effectiveness of charge card use.
- (7) Reporting of mandated charge card statistics to the Office of Management and Budget (OMB).

b. This NPD complies with Appendix B, Improving the Management of Government Charge Card Programs, specified in OMB Circular A-123, Management's Responsibility for Internal Control. Circular A-123, Appendix B, consolidates charge card requirements issued by OMB, the General Services Administration (GSA), the Department of the

Treasury, the Department of Defense (DoD), and other Federal agencies to provide a single-source document to be followed by all Government agencies. It also establishes standard, minimum requirements and suggested best practices for Government charge card programs.

## **2. APPLICABILITY**

This NPD applies to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers.

## **3. AUTHORITY**

- a. 42 U.S.C. § 2473 (c)(1), Section 203 (c)(1) of the National Aeronautics and Space Act of 1958, as amended.
- b. 31 U.S.C. § 3512, Federal Managers' Financial Integrity Act.
- c. 5 U.S.C. App. 3, Inspector General Act of 1978, as amended.
- d. 41 U.S.C. ch. 7, Office of Federal Procurement Policy.
- e. 41 C.F.R. ch. 102, Federal Management Regulation.
- f. 41 C.F.R. chs. 300-304, Federal Travel Regulation.
- g. 48 C.F.R. § 13.301, Federal Acquisition Regulation (FAR), Governmentwide Commercial Purchase Card.
- h. NFS § 1813.301, NASA FAR Supplement (NFS); Governmentwide Commercial Purchase Card.

## **4. APPLICABLE DOCUMENTS**

- a. NPD 1200.1, NASA Internal Control.
- b. NPD 1210.2, NASA Surveys, Audits, and Reviews Policy.
- c. NPD 5101.32, Procurement.
- d. NPD 9800.1, NASA Office of Inspector General (OIG) Programs.
- e. NASA Financial Management Regulation (FMR), Vol. 12, Travel.
- f. Department of Defense 4140.25-M, DoD Management of Bulk Petroleum Products, Natural Gas, and Coal (oversight authority for NASA management of air cards).
- g. OMB Circular A-123, Management's Responsibility for Internal Control, Appendix B, Improving the Management of Government Charge Card Programs.

## **5. RESPONSIBILITY**

- a. The NASA Chief Financial Officer (CFO) shall:

- (1) Serve as the Agency-wide lead for NASA travel cards in accordance with the FMR, Volume 12, Travel, and in support of NPD 1200.1, NASA Internal Control.
- (2) Provide policy, procedures, and other guidance, as necessary, for managing NASA travel cards in accordance with OMB Circular A-123, Appendix B, and other regulatory requirements.
- (3) Serve as the senior point of contact for the implementation of NASA travel card policy, regulations, procedures, and other guidance carried out by the Executive Director, NASA Shared Services Center (NSSC).
- (4) Ensure communication with the Executive Director, NSSC concerning travel cards to verify compliance with internal controls and to be informed on initiatives and process improvements.
- (5) Conduct periodic reviews of travel card process controls to ensure that they are designed appropriately and operate effectively to safeguard against waste, fraud, abuse, and mismanagement.
- (6) Coordinate audits of travel cards by the OIG, the Government Accountability Office (GAO), and other external entities.
- (7) Review and concur, as appropriate, on required reports to OMB on NASA travel card statistics, deficiencies, corrective actions, and improvements.

b. The Assistant Administrator for Procurement shall:

- (1) Serve as the Agency-wide lead for NASA purchase cards in accordance with the FAR, NFS, and NPD 1200.1.
- (2) Provide policy, procedures, and other guidance, as necessary, for managing NASA purchase cards in accordance with OMB Circular A-123, Appendix B, and other regulatory requirements.
- (3) Serve as the senior point of contact for the implementation of NASA purchase card policy, regulations, procedures, and other guidance carried out by the Executive Director, NSSC.
- (4) Ensure communication with the Executive Director, NSSC concerning purchase cards to verify compliance with internal controls and be informed on initiatives and process improvements.
- (5) Conduct procurement management surveys within the Agency including review of purchase card process controls to ensure that they are designed appropriately and operate effectively to safeguard against waste, fraud, abuse, and mismanagement.
- (6) Coordinate audits of purchase cards by the OIG, GAO, and other external authorities.
- (7) Review and concur, as appropriate, on required reports to OMB on NASA purchase card statistics, deficiencies, corrective actions, and improvements.

c. The Assistant Administrator for Infrastructure and Administration shall:

- (1) Serve as the Agency-wide lead for NASA fleet and air cards.
- (2) Provide policy, procedures, and other guidance, as necessary, for managing NASA

fleet and air cards in accordance with OMB Circular A-123, Appendix B, NPD 1200.1, and other regulatory requirements.

(3) Serve as the senior point of contact for the implementation of fleet card policy, regulations, procedures, and other guidance carried out by the Executive Director, NSSC.

(4) Serve as the senior point of contact for the implementation of NASA air card operations in compliance with both NASA requirements and DoD component-level regulations.

(5) Ensure communication with NASA officials and, as appropriate, DoD officials concerning verification of fleet and air cards users' compliance with internal controls.

(6) Stay informed of initiatives and process improvements.

(7) Conduct internal reviews of fleet and air card process controls to ensure that they are designed appropriately and operate effectively to safeguard against waste, fraud, abuse, and mismanagement.

(8) Coordinate audits of fleet and air cards by the OIG, GAO, DoD, and other external authorities.

(9) Review and concur, as appropriate, on required fleet and air card reports to oversight agencies.

d. The Executive Director, NSSC shall:

(1) Implement effective controls over the operations and use of NASA charge cards.

(2) Maintain the Agency-wide consolidated charge card program in accordance with OMB Circular A-123, Appendix B, and other regulatory requirements.

(3) Ensure that any significant internal control deficiencies are communicated to the CFO, the Assistant Administrator for Procurement, the Assistant Administrator for Infrastructure and Administration, and/or the Assistant Administrator for Internal Controls and Management Systems, as appropriate, for analysis and resolution.

(4) Appoint a civil servant as the Contracting Officer for NASA's charge card contract with GSA.

(5) Ensure the most effective and efficient interactions with the financial institutions responsible for charge card accounts, statements, and reports.

(6) Support the Headquarters and Center officials who have been assigned charge card responsibilities in developing and improving procedures, circulars, plans, reports, assessments, and key documents on charge card activities provided internally and outside the Agency.

(7) Provide oversight of charge card use by Agency-wide charge card managers and cardholders.

(8) Ensure that charge card officials are fully trained and that refresher requirements are met.

(9) Oversee implementation and use of a standard Agency-wide online training capability.

(10) Coordinate internal audits on charge cards with the responsible lead office at Headquarters.

(11) Update and submit the annual NASA Charge Card Management Plan to OMB, as required by Circular A-123, Appendix B, after review and concurrence with the planned submission by Agency-wide leads.

(12) Ensure the timeliness and accuracy of all reports and interactions with OMB, DoD, GSA, and other Federal agencies.

(13) Ensure prompt posting and payment of all charges to NASA purchase, fleet, and air cards.

e. Headquarters and Center charge card officials shall:

(1) Manage charge card activities according to the standard operating procedures and controls established for Agency-wide use.

(2) Develop any Headquarters or Center-unique plans and reports.

(3) Ensure that charge card holders are fully trained and refresher requirements are met.

(4) Issue and dispose of cards and accounts, as appropriate.

(5) Oversee proper processing and validating of transactions.

(6) Investigate any concern from monthly financial reports and other sources about possible card misuse or abuse of privileges or transactions approved without review.

(7) Resolve any Centrally Billed Accounts (CBA) transaction disputes or other problems and assist cardholders with resolution of Individually Billed Accounts (IBA) transaction disputes. Issues that cannot be resolved concerning whether a charge is proper, authorized, and reasonable, or cases of misuse or abuse, shall be elevated to the Office of the General Counsel for NASA Headquarters personnel, Counsel to the Inspector General for OIG employees, or the Office of the Chief Counsel for NASA personnel assigned to Centers. Contact the OIG prior to taking any action on matters deemed appropriate to refer to the OIG. In cases of misuse or abuse, the relevant supervisor shall also be notified.

(8) Conduct compliance reviews of cardholder activities.

(9) Coordinate with the Executive Director, NSSC when charge card audits are announced.

(10) Ensure that when an individual terminates NASA employment, travel and/or purchase card account(s) are immediately closed, and the financial institutions are notified.

(11) Ensure that when an individual transfers from one NASA site to another, the losing site immediately closes the purchase card account(s), notifies the gaining site that the cardholder's travel card is being transferred to them, and notifies the appropriate financial institutions of the purchase card closure and the travel card transfer.

f. NASA cardholders shall:

(1) Follow procedures to obtain a charge card when necessary or required.

- (2) Ensure that NASA procedures for training, usage, security, and documentation are followed accurately and in a timely manner.
- (3) Ensure that all charges are proper, authorized, and reasonable. If the cardholder has any doubts or questions whether a charge is proper, authorized, and reasonable, the cardholder shall seek advice from the Headquarters or Center charge card officials, and/or the Office of the General Counsel for NASA Headquarters personnel, Counsel to the Inspector General for OIG employees, or the Office of the Chief Counsel for personnel assigned to Centers.
- (4) Ensure prompt reconciliation of all charges made to their NASA charge card account(s), resolution of IBA disputes and prompt payment of travel card charges.
- (5) When terminating NASA employment, turn in all NASA charge cards to the cardholder's supervisor.
- (6) When transferring from one NASA site to another, turn in NASA purchase cards to the appropriate charge card official and maintain possession and use of NASA travel cards.

## **6. DELEGATION OF AUTHORITY**

None.

## **7. MEASUREMENTS/VERIFICATION**

- a. NASA charge card information shall be reported to OMB, as required.
- b. Periodic internal evaluations shall be conducted by the Agency-wide leads for each type of Government charge card.
- c. Users shall comply with charge card controls, receive notification of and access to training, and regularly review their account statements.

## **8. CANCELLATION**

None.

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**/s/Michael D. Griffin**  
**Administrator**

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## **ATTACHMENT A: (TEXT)**

None.

**(URL for Graphic)**

None.

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